APPENDIX

Revenue Act of 1934, c. 277, 48 Stat. 680:

SEC. 11. NORMAL TAX ON INDIVIDUALS.

There shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax of 4 per centum of the amount of the net income in excess of the credits against net income provided in section 25. (U. S. C., Title 26, Sec. 11.)

SEC. 12. SURTAX ON INDIVIDUALS.

(a) *Definition of "Surtax Net Income".*—As used in this section the term "surtax net income" means the amount of the net income in excess of the credits against net income provided in section 25 (b).

(b) *Rates of Surtax.*—There shall be levied, collected, and paid for each taxable year upon the surtax net income of every individual a surtax as follows:

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(U. S. C., Title 26, Sec. 12.)

SEC. 21. NET INCOME.

"Net income" means the gross income computed under section 22, less the deductions allowed by section 23.

(U. S. C., Title 26, Sec. 21.)

SEC. 22. GROSS INCOME.

(a) *General Definition.*—"Gross income" includes gains, profits, and income derived from salaries, wages, or compensation for personal service, of whatever kind and in whatever form paid, or from professions, vocations, trades, businesses, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership

or use of or interest such property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever. * * * (U. S. C., Title 26, Sec. 22.)

California Civil Code (1872):

SEC. 161. A husband and wife may hold property as joint tenants, tenants in common, or as community property.

SEC. 161a.[4] The respective interests of the husband and wife in community property during continuance of the marriage relation are present, existing and equal interests under the management and control of the husband as is provided in sections 172 and 172a of the Civil Code. This section shall be construed as defining the respective interests and rights of husband and wife in community property.

SEC. 162. All property of the wife, owned by her before marriage, and that acquired afterwards by gift, bequest, devise, or descent, with the rents, issues, and profits thereof, is her separate property. The wife may, without the consent of her husband, convey her separate property.

SEC. 163. All property owned by the husband before marriage, and that acquired afterwards by gift, bequest, devise, or descent, with the rents, issues, and profits thereof, is his separate property.

SEC. 164.[5] [As amended.] All other property acquired after marriage by either

[4] Enacted in 1927, Statutes and Amendments to the Codes, California, 1927, c. 265, p. 484.

[5] As amended in 1927, Statutes and Amendments to the Codes, California, 1927, c. 487, pp. 826–827.

husband or wife, or both, including real property situated in this state, and personal property wherever situated, heretofore or hereafter acquired while domiciled elsewhere, which would not have been the separate property of either if acquired while domiciled in this state is community property; * * *.

Revised Civil Statutes of Texas (Annotated), 1925, Vol. 2:

ART. 4613. *Husband's separate property.*—All property of the husband, both real and personal, owned or claimed by him before marriage, and that acquired afterwards by gift, devise, or descent, as also the increase of all lands thus acquired, and the rents and revenues derived therefrom, shall be his separate property. The separate property of the husband shall not be subject to the debts contracted by the wife, either before or after marriage, except for necessaries furnished herself and children after her marriage with him, nor for torts of the wife. During marriage the husband shall have the sole management, control and disposition of his separate property, both real and personal.

ART. 4614. *Wife's separate property.*—All property of the wife, both real and personal, owned or claimed by her before marriage, and that acquired afterward by gift, devise or descent, as also the increase of all lands thus acquired, and the rents and revenues derived therefrom, the interest on bonds and notes belonging to her and dividends on stocks owned by her, shall be the separate property of the wife. The wife shall have the sole management, control and disposition of her separate property, both real and personal; provided, however, the

joinder of the husband in the manner now provided by law for conveyances of the separate real estate of the wife shall be necessary to the incumbrance or conveyance by the wife of her lands, and the joint signature of the husband and wife shall be necessary to a transfer of stocks and bonds belonging to her or of which she may be given control by this law.

* * * * *

ART. 4619. *Community property.*—All property acquired by either the husband or wife during marriage, except that which is the separate property of either, shall be deemed the common property of the husband and wife, and during coverture may be disposed of by the husband only. All the effects which the husband and wife possess at the time the marriage may be dissolved shall be regarded as common effects or gains, unless the contrary be satisfactorily proved.

* * * * *

ART. 4627. *Rights of persons married elsewhere.*—The marital rights of persons married in other countries who may remove to this State shall, in regard to property acquired in this State, during the marriage, be regulated by the laws of this State.

Texas Laws, Regular, 1929, Act of February 15, 1929, c. 32, p. 66:

SECTION 1. That Articles 4613 and 4614, Title 75, Chapter 3 of the Revised Statutes of Texas, 1925, be amended so as to hereafter read as follows:

"ARTICLE 4613. All property of the husband, both real and personal, owned or claimed by him before marriage, and that acquired afterwards by gift, devise, or descent, as also the increase of all lands

thus acquired, shall be his separate property. The separate property of the husband shall not be subject to the debts contracted by the wife, either before or after marriage, except for necessaries furnished herself and children after her marriage with him, nor for torts of the wife. During marriage the husband shall have the sole management, control, and disposition of his separate property, both real and personal."

"ARTICLE 4614. All property of the wife, both real and personal, owned or claimed by her before marriage, and that acquired afterward by gift, devise, or descent, as also the increase of all land thus acquired, shall be the separate property of the wife. The wife shall have the sole management, control, and disposition of her separate property, both real and personal; provided however, the joinder of the husband in the manner now provided by law for conveyances of the separate real estate of the wife shall be necessary to the incumbrance or conveyance by the wife of her lands, and the joint signature of the husband and wife shall be necessary to a transfer of stocks and bonds belonging to her or of which she may be given control by this law."

SEC. 2. All laws and parts of laws in conflict with the provisions of this Act be and the same are hereby repealed.

SEC. 3. The fact that the Legislature has heretofore attempted to establish correlative and equal rights between the husband and wife with respect to the rents and revenues derived from their respective separate estates; and that the Legislature never would have provided or attempted to provide, that the rents and revenue derived from the husband separate property

should be his separate estate if it had known that the correlative portion of the Statute, which provided that the rents and revenues derived from the wife's separate property should be her separate estate, was in conflict with the Constitution, as heretofore held by the Supreme Court of Texas; and the fact that both of said correlative provisions, though unconstitutional, remain on the Statute Books and are, therefore, confusing and misleading, creates an emergency and imperative public necessity, requiring the suspension of the Constitutional Rule which requires all bills to be read on three days, and the Rule is hereby suspended, and this Act shall take effect and be enforced from and after its passage, and it is so enacted.

U. S. GOVERNMENT PRINTING OFFICE: 1943